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**Changes to legislation:** There are currently no known outstanding effects for the Finance Act 2012, Cross Heading: Introductory. (See end of Document for details)

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# SCHEDULES

## SCHEDULE 26

### CATEGORISATION OF SUPPLIES

#### **PART 1**

#### ZERO-RATED SUPPLIES

##### *Introductory*

1 Part 2 of Schedule 8 of VATA 1994 (zero-rating) is amended as follows.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2012, Cross Heading:  
Introductory.